

*Draft***MEMORANDUM**

**TO: BOARD OF COUNTY COMMISSIONERS**

**FROM: BOB INZER, CLERK OF COURT**

**SUBJECT: AUDIT REPORT - FISCAL YEAR 2001-2002**

**DATE: July 1, 2003**

I am pleased to forward to you the County's annual audit report, financial statements and management letter for the fiscal year ended September 30, 2002. This report reflects an unqualified auditor's opinion on our financial statements. Leon County has received an unqualified audit opinion every year since 1982.

The auditors' report on internal control structure and their management letter in that regard are found on pages 45 through 50 in the Board's financial report. This document basically covers areas relating to financial procedures. As in the past, your staff and mine are addressing all areas.

The county's external audit committee members who were in attendance are as follows: the Assistant to County Administrator, Director of OMB, Finance Director, Assistant Finance Director, and myself. The committee met and reviewed the report with staff and recommends acceptance of the report and response to the State Auditor General.

Your acceptance of the report and approval of the letter of response will be placed on the July 8<sup>th</sup>, agenda. As mentioned, Florida law requires that a letter of response be made to the State Auditor General on the auditors' comments. A draft letter of response is included in this package for your review and approval.

Audit reports such as this one, along with the Comprehensive Annual Financial Report (CAFR), having won the Certificate of Achievement for Excellence in Financial Reporting, are providing greater accountability to you and our citizens. Should you have questions or comments on the audit, please let me know.

cc: Parwez Alam, County Administrator  
Bill Bogan Jr., Director of Finance  
Alan Rosensweig, Director OMB